

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

## U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Identifying number (see instructions)

|   |   |
|---|---|
| <b>1</b> Name of plan custodian   | <b>2</b> Account number of plan   |
| <b>3</b> Address of plan custodian  | <b>4</b> Type of plan (check one box):<br><input type="checkbox"/> Registered Retirement Savings Plan<br><input type="checkbox"/> Registered Retirement Income Fund |
| <b>5</b> Check the applicable box for your status in the plan (see instructions):<br><input type="checkbox"/> Beneficiary<br><input type="checkbox"/> Annuitant (Skip lines 6a through 6c and go to line 7a.)   |   |
| <b>6a</b> Have you previously made an election under Article XVIII(7) of the U.S.–Canada income tax treaty to defer U.S. income tax on the undistributed earnings of the plan? . . . . . ▶ <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |   |
| <b>b</b> If “Yes,” enter the first year the election came into effect _____ and go to line 7a. If “No,” go to line 6c.  |   |
| <b>c</b> If you have not previously made the election described on line 6a above, you can make an irrevocable election for this year and subsequent years by checking this box . . . . . ▶ <input type="checkbox"/>   |   |

|   |            |  |  |
|---|------------|--|--|
| <b>7a</b> Distributions received from the plan during the year. Enter here and include on Form 1040, line 16a . . . . .   | <b>7a</b>  |  |  |
| <b>b</b> Taxable distributions received from the plan during the year. Enter here and include on Form 1040, line 16b . . . . .  | <b>7b</b>  |  |  |
| <b>8</b> Plan balance at the end of the year. If you checked the “Annuitant” box on line 5, the “Yes” box on line 6a, or the box on line 6c, <b>stop here. Do not</b> complete the rest of the form . . . . . | <b>8</b>   |  |  |
| <b>9</b> Contributions to the plan during the year . . . . .  | <b>9</b>   |  |  |
| <b>10 Undistributed earnings of the plan during the year:</b>   |            |  |  |
| <b>a</b> Interest income. Enter here and include on Form 1040, line 8a . . . . .  | <b>10a</b> |  |  |
| <b>b</b> Total ordinary dividends. Enter here and include on Form 1040, line 9a . . . . .   | <b>10b</b> |  |  |
| <b>c</b> Qualified dividends. Enter here and include on Form 1040, line 9b . . . . .  | <b>10c</b> |  |  |
| <b>d</b> Capital gains. See the instructions for Form 1040, line 13, for how to report . . . . .  | <b>10d</b> |  |  |
| <b>e</b> Other income. Enter here and include on Form 1040, line 21. List type and amount ▶ .....<br>.....  | <b>10e</b> |  |  |